

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

DEBORAH D. PETERSON,
Personal Representative of the Estate of
James C. Knipple (Dec.) et al.,

Plaintiffs,

v.

ISLAMIC REPUBLIC OF IRAN, et al.

Defendants.

Case No. 10 CIV 4518 (BSJ)

AFFIDAVIT OF GHOLAMHOSSEIN ARABIEH

CHAFFETZ LINDSEY LLP
1350 Avenue of the Americas, 8th Floor
New York, NY 10019-4702
Tel. (212) 257-6960
Fax (212) 257-6950
www.chaffetzlindsey.com

Attorneys for Defendant Bank Markazi



شماره ۱۵۵۳۹۶
س
دفتر ثبت



جمهوری اسلامی ایران
قوة قضائية - اداره مترجمين رسمی

محسن میرمحمدصادقی، مترجم رسمی قوة قضائية، عضو جامعه مترجمان رسمی ایران،
تهران، ضلع شمال شرقی میدان انقلاب، شماره ۱۱۲۵، طبقه ۴
تلفن: ۶۶۹۵۱۶۰۱، ۶۶۹۵۱۶۰۲، ۶۶۹۵۱۶۰۳؛ نورنگار: ۶۶۹۹۸۹۶
Mohsen M. M. Sadeghi, Certified Official Translator,
Member of Iranian Association of Official Translators,
4th Floor, Nobovat Complex, 1125, Enghelab Square, Tehran, Iran,
Tel: 00 98 21 6649 98 96; 6695 16 01; Tel/Fax: 00 98 21 6695 16 02

The Establishment of Bank Markazi as the Central Bank of Iran

8- Bank Markazi is the Central Bank of the Islamic Republic of Iran.

9- Bank Markazi was established pursuant to an enabling statute, the Banking and Monetary Act of Iran of May 27, 1960 and commenced operations in August 1960. The 1960 law was subsequently amended (and in part repealed) by the Monetary and Banking Act of Iran of July 9, 1972 ("MBAI"). There have been various other amendments to the MBAI since then. A true and correct copy of the MBAI IS Attached as Exhibit 1 to this declaration. A free English translation of the MBAI is attached as Exhibit 2 to this declaration.

10- The MBAI remains in force today and is the primary source of law governing Bank Markazi's legal status and functions. The statute defines both the scope of Bank Markazi's authority and its duties as the Central Bank of Iran. In addition to the MBAI, there are certain other laws that provide additional power to Bank Markazi. Most importantly, the Free Interest Banking Law ("FIBL") was enacted after the Revolution to ensure that the banking system was Shariah-compliant. A true and correct copy of the FIBL is attached as Exhibit 3 to this declaration. A free English translation of the FIBL is attached as Exhibit 4 to this declaration.

11- Importantly, pursuant to Article 10 (d) of the MBAI, Bank Markazi enjoys a presumption that it is not bound by other general laws, regulations or administrative decrees unless specifically referred to therein.

Bank Markazi's Legal Status and Organization

12- Bank Markazi Iran both by law and in practice is an independent entity.

13- Pursuant to Article 10 of the MBAI, Bank Markazi was established as a distinct legal entity separate from the Government of Iran and has all the attributes of an autonomous juridical person.

14- Bank Markazi is a legal entity that is *sui generis* as a matter of Iranian law but unless where provided in Monetary and Banking Law is bound by some of the rules and regulations applicable to joint stock companies in Iran. Bank Markazi enjoys both financial and administrative autonomy and is not subject to the administrative and management rules and controls applicable to the public sector in Iran. The employment rules of the Bank Markazi are its own internal rules.

15- As an independent legal entity, Bank Markazi can exercise the usual powers associated with a company. These include the following:

- a. Bank Markazi can own and sell property in its own name, within Iran or overseas. Bank Markazi is headquartered at 144 Mirdamad Boulevard, Tehran. It also has other offices in Iran;
- b. Bank Markazi can establish and maintain bank accounts in its own name. In this respect, all of the reserves it holds are held in its own name at banks and other financial institutions in Iran and overseas. Such funds are not held in the name of the Government of the Islamic Republic of Iran.
- c. Bank Markazi can also sue and be sued in a court of law in its own name.

Bank Markazi's Governance

16- Bank Markazi is composed of five organs: (i) the Executive Board; (ii) the General Assembly; (iii) the Money and Credit Council ("MCC"); (iv) the Note Reserve Control Board; and (v) the Supervisory Board.



سر ۱۵۵۳۹۲
دفتر ثبت

جمهوری اسلامی ایران
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موسس مبرم محمدصادقی، مترجم رسمی قوه قضائیه، عضو جامعه مترجمان رسمی ایران،
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The Executive Board

- 17- Bank Markazi is managed by its Executive Board, consisting of the Bank's Governor, a Deputy Governor, a Secretary-General, and three Vice-Governors.
- 18- Pursuant to Article 19 of the MBAI, the Governor of Bank Markazi, is responsible for the implementation of the MBAI and the regulations relating thereto. Bank Markazi's Governor, who is the Bank's highest-ranked executive and administrative authority, is appointed by the President of the Islamic Republic of Iran upon the approval of the General Assembly. (This is provided in Article 10 of the Fourth Economic Social and Cultural Development Act ('Development Act'), a true and correct copy of Article 10 of which is attached as Exhibit 5. The current Governor is Mr. Mahmood Bahmani who was appointed in 2008. Bank Markazi's Deputy Governor is appointed by the President upon the recommendation of the Governor of the Bank and approval of the General Assembly. The Secretary-General is appointed by the Governor and upon the approval of the general assembly and also serves as the Secretary of MCC. The Vice-Governors are appointed by the Bank's Governor.
- 19- Like all other employees, officers and directors of Bank Markazi, the members of its Executive Board are employees of the Bank.

The General Assembly

- 20- The General Assembly's functions include approving Bank Markazi's balance sheet, its operating budget and any transfers of profit. The composition of the General Assembly is provided in Article 10 of the Fourth Economic, Social and Cultural Development plan law.

The Money and Credit Council

- 21- The MCC is responsible for setting economic and fiscal policy within the framework of general policies of state. These policies are contained in Five Year Development Plans that set the agenda on a range of issues affecting social and economic development in the Republic. The MCC in turn produces an annual report (the Package for Policy of the Banking System) that provides guidelines for the banking sector that are in turn implemented by Bank Markazi.
- 22- The MCC has eleven members and two observers who are appointed by the Executive, Parliament, Judiciary and private sector. The Council includes experts in economics and banking. The formula for choosing members of the MCC is set out in the Five Year Development but has changed little over its 40 - Year history. The current members of the MCC are: the Minister of Finance (or his deputy); the Governor of Bank Markazi; the Deputy to the President (Planning and Strategic Supervision); the Board of Ministers (2 members); the Minister of Commerce; experts in banking and monetary matters suggested by the Governor of Bank Markazi (2 members); the Prosecutor-General; the Head of the Chamber of Commerce and Industry and Mining; the Head of the Cooperation Chamber, two members of parliament as observers.

The Note Reserve Council

- 23- The Council's primary function is to oversee the issue of currency and to monitor the amount of money circulation within the Iranian economy. It also has various other functions such as overseeing the national jewelry treasury.



شماره ۱۵۵۳۹۸

ردیف دفتر ثبت



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The Supervisory Board

- 24- The Supervisory Board is responsible for auditing Bank Markazi's accounts. The Chairman of the Supervisory Board submits reports on the Bank to the Minister of Finance. The Supervisory Board consists of a Chairman and four members, all of whom are qualified auditors or persons well-versed in accounting and banking with no fewer than 10 Years of experience. The Board is appointed for 2 – year terms on the recommendation of the Minister of Finance and the approval of the General Assembly.
- 25- In summary, Bank Markazi is responsible for Iran's monetary and credit policy and carries out this function without interference from the Government of Iran. The Government of Iran sets the policy agenda on economic and fiscal matters. But the implementation of those policies that come within the Bank's responsibilities is left to Bank Markazi. The Government of Iran does not have any control over the day-to-day operations and decisions of the Bank and its Executive Board.
- 26- As in many countries, there can be some tensions between the Government's political and fiscal objectives and the independence of the central bank to implement monetary policy. This is not unusual. Bank Markazi has been quick to defend its independence. This has been supported by decisions of the administrative courts and the compliance board of Parliament that confirm that the Government of Iran cannot intervene in the affairs of Bank Markazi.

Bank Markazi's Functions

Bank Markazi is responsible for Iran's Monetary Policy in Order to Maintain the Country's Monetary Stability.

- 27- Bank Markazi is responsible for the formulation and implementation of the monetary and credit policies of Iran, with its primary function to maintain the value of Iran's currency and equilibrium in the balance of payments. This is provided for in Article 10 of the MBAI.

Bank Markazi is Responsible for Issuing Iran's Currency and has Custody of Iran's Foreign Exchange and Gold Reserves.

- 28- Pursuant to Article 2 of the MBAI, the Iranian Government's authority to issue coin and notes is exclusively vested in Bank Markazi.
- 29- Articles 2 and 11 of the MBAI provide that Bank Markazi (i) is the authority responsible for issuing Iran's currency, the Rial; (ii) regulates and controls foreign exchange and gold transactions; and (iii) regulates and controls the outflow and repatriation of Iranian currency.
- 30- Pursuant to Article 12 and 13 of the MBAI, Bank Markazi is responsible for maintaining the Republic of Iran's foreign exchange and gold reserves. In this respect, the International Department of the bank manages and invests those funds domestically and internationally. The funds are held in the name of Bank Markazi and not in the name of the Government of Iran.
- 31- As provided for in Article 12 of the MBAI, Bank Markazi also maintains local currency funds on behalf of the International Monetary Fund ("IMF"), the International Bank for Reconstruction and Development, the International Finance Corporation, the International



شماره ۱۵۵۲۹۹
ردیف دفتر ثبت

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Development Association, the Islamic Development Bank, and other, similar institutions and their affiliates.

Bank Markazi is Responsible for Supervising Iran's Banking System

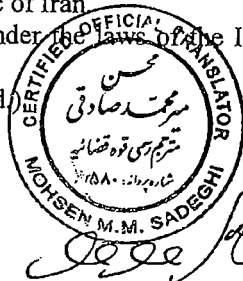
- 32- Pursuant to Article 11 to 14 of the MBAI, Bank Markazi has the authority to regulate and supervise the banking system for the Islamic Republic of Iran and is the country's banking licensing authority. As part of its policy-making function, the MCC establishes guidelines for issues like profit rates and reserve levels for all banks in Iran. These are then implemented and overseen by Bank Markazi. As such, Bank Markazi, for example, sets (i) the official rediscount and contract profit rates as well as (ii) the minimum profit rates receivable or payable by banks. Further, Bank Markazi also sets (i) the ratio of banks' liquid assets to their total assets or liabilities, (ii) the ratio of banks' legal deposits at Bank Markazi; and (iii) the ratio of banks' paid up capital and reserves with their different types of assets.
- 33- In addition, Bank Markazi (i) formulates regulations governing bank accounts; (ii) determines the transactions banks may execute and how deposits may be used; and (iii) sets the maximum aggregate amount of banks' overall loans and credit. It also acts as a ("lender of last resort") for banks that are in financial trouble.
- 34- Bank Markazi's Banking Supervision Department, led by Bank Markazi's Deputy Governor, monitors risk management and compliance policies and procedures of the domestic and foreign banks licensed to do business in Iran and investigates any complaints about banks' violations of the applicable laws and regulations. It also oversees recently-implemented anti-money laundering and compliance policies applicable to all banks. In addition, it is also empowered under the Law of Regulation of Non-Organized Money Market to supervise any monetary intermediates that are not banks, e.g. money changer.

Bank Markazi is Iran's Accredited Representative before the Bank for International Settlements and other International Organizations

- 35- Bank Markazi is the only entity recognized as acting on behalf of the Islamic Republic of Iran at the Bank for International Settlements ("BIS"), based in Basel. The BIS provides banking services to central banks and certain international organizations and is therefore described as the central bank for central banks. Bank Markazi is an accredited observer at the BIS.
- 36- In addition to the BIS, Bank Markazi is a member of, and the Government of Iran's representative at, various other organizations exclusively for central banks. For example, at the South East Asia, New Zealand, Australia Group ("SEANZ") and at the Asian Clearing Union.
- 37- Pursuant to Article 15 of the MBAI, the Governor of Bank Markazi represents the Government of Iran at the IMF.
- 38- Additional information concerning Bank Markazi is available on the official website of the Central Bank of the Islamic Republic of Iran.

I declare under penalty of perjury under the laws of the Islamic Republic of Iran that the foregoing is true and correct."

Mr. Gholamhossein Arabieh (signed)



شماره ۱۵۴۰۲۱ سر

ردیف دفتر ثبت



جمهوری اسلامی ایران

توقه قضائیه - اداره مترجمین رسمی

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Deed Serial Nos.: 0214833- 0214834; 0214839- 0214842, Series S/88 and 0704328- 0704329, Series Z/88

Registration Fee in the amount of 5,000 Rials, Writing Fee, and Papers price in the amount of 381,000 Rials, and VAT in the amount of 4,500 Rials were received; and Writing Fee Receipt No. 667543 was issued and submitted.

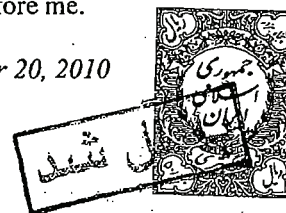
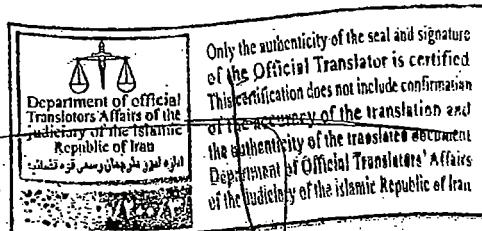
Date: October 17, 2010

Having established true identities of the parties, the whole matter was done before me.

Notary Public No. 180, Tehran (signed and sealed.)

This is a true translation from the original text in Persian language. December 20, 2010

Affidavit of Mr. Gholamhossein Arabieh



For Challet, Lindsey, NY



Seen for authentication of the seal of the Iranian Ministry of Foreign Affairs and the signature of

Amirhanzadeh Rezaei Farahabadi
government official of the Iranian Ministry of Foreign Affairs

This authentication concerns only the seal and the signature and not the contents of the document.

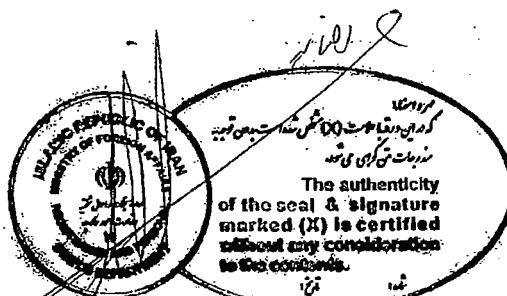
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Tehran, Saturday 24, 1390

For the Ambassador of Switzerland

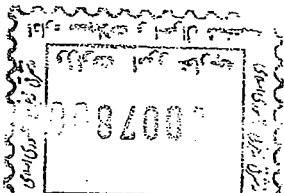
Blau

Hans-Ulrich Glauser
Attache



3 JAN 2011

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این سند در صفحه ۱۰۱ دفتر جلد ۱۱۵ سر دفتر
تحت شماره ۷۹۶۴ دفتر اسناد رسمی شماره ۸۹۷۲۵
تاریخ ۸۹/۷/۲۵ ثبت شده است.

این پروژه فقط اختصاص به مصرف در دفتر استاندارد می ۱۴۰۰ تهران داشته و بدون هیچ برچسبی که دفتر استاندارد بگذارد فاقد هر گونه اعتبار است.

کد (۱۹) اختتامی (۱-۸۴) ت

محل امضای دفتریار و مهر دفتر خانه (۲)

قوة تصانیف
ما زمان ثبت اسناد و املاک کشور
بزرگ معاملات یک برگی
نوع سند

دفتر اسناد رسمی شماره ۱۸. حوزه ثبتی تهران

و جوهیکه طبق مقررات برای تنظیم این
سند دریافت شده بشرح زیر است

درآمد حق الثبت ۵ ریال
حق التحریر ۲ ریال
بهای اوراق و قبوض اضافی ۸۱ ریال
بهای غیر اضافی ۴۵ ریال
جمع کل ۱۳۳ ریال

ما الحراز و بنو سنان
 تمام مراتب سبط در از حسن
 نام و نام خانوادگی
 و محل اعضاء و مهر سرد دفتر

[illegible]

تذکر: تبصره ۳ ماده ۳۴ قانون اصلاح قانون ثبت - در کلیه اسناد رسمی یا اسناد افکارگاه معامله‌کنان بطور وضوح در سند ثبت شود.

افکارگاه معامله‌کنان همان است که در سند ثبت شده و مدام که تغییر افکارگاه خرید را قبل از صدور اجرائیه بدفترخانه و قبل از ابلاغ به اجرائیه نشان می‌دهد.

ابلاغ در خارج نفع‌کلیه نگار و اختلاس‌های اجرائیه محلی که در سند ثبت شده ابلاغ می‌شود و سند ثبت تولد بنابر عدم اطلاع متصرف گرد.

دفتر اسناد رسمی که کشف می‌شود از صدور اجرائیه مربوط به آن به آخرین نشانی متوجه از طریق سند سفارشی بار اجرائیه دهند و برگ ابلاغ را به ضمیمه قبض پست سفارشی جهت ابلاغ اجرائیه و عملیات اجرائیه به ثبت محل ارسال دارند.

مرگه اوقات سند در سند ثبت شده و در صورت دیگر اجرائیه محل ابلاغ اسناد رسمی نباشد ثبت محل موضوع اجرائیه را بطور اختصاص یکپوشه در یکی از موارد کثیرالانتشار مثل باز نزدیکتر بمحل اقامت خانواده نمود.

این سند در صفحه ۱۱۶ دفتر جلد ۱۱۶ سر دفتر
تحت شماره ۷۹۹۳۳ دفتر اسناد رسمی شماره ۱۱
تاریخ ۲۵/۰۵/۸۹ ثبت شده است.
حوزه ثبتی مریخی

توضیح این
مازاد ثبت اسناد و املاک کشور

برگ معاملات یک برگه

نوع سند اعترافیه

این برگه فقط اختصاص به مصروف
در دفتر اسناد رسمی ۱۸۰۰
و بدون مهر و جست دفتر قائم مذکور
قائد هر گونه اعتبار است.

۸۷۲۰۲۱۸۲۲
۸۷۲۰۲۱۸۲۲

وجوهیکه طبق مقررات برای تنظیم این
سند دریافت شده شرح زیر است.

درآمد حق الثبت ۵۰۰۰۰۰۰۰ ریال

حق التحریر ۱۰۰۰۰۰۰۰ ریال

بهای اوراق و قبوض اقساطی ۸۰۰۰۰۰۰۰ ریال

مجموع کل ۵۰۸۰۰۰۰۰۰ ریال

جمع کل ۵۰۸۰۰۰۰۰۰ ریال

کد (۱۹) اختصاصی (۸۴-۱) ت

محل امضای دفتر کار و مهر دفتر خانه

دفتر اسناد رسمی شماره ۱۸۰ حوزه ثبتی مریخی

بسم الله الرحمن الرحیم

این سند در صفحه ۱۱۶ دفتر جلد ۱۱۶ سر دفتر
تحت شماره ۷۹۹۳۳ دفتر اسناد رسمی شماره ۱۱
تاریخ ۲۵/۰۵/۸۹ ثبت شده است.
حوزه ثبتی مریخی

این برگه فقط اختصاص به مصروف
در دفتر اسناد رسمی ۱۸۰۰
و بدون مهر و جست دفتر قائم مذکور
قائد هر گونه اعتبار است.

۸۷۲۰۲۱۸۲۲
۸۷۲۰۲۱۸۲۲

کد (۱۹) اختصاصی (۸۴-۱) ت

محل امضای دفتر کار و مهر دفتر خانه

جمع کل ۵۰۸۰۰۰۰۰۰ ریال

دفتر اسناد رسمی شماره ۱۸۰ حوزه ثبتی مریخی

بسم الله الرحمن الرحیم

این سند در صفحه ۱۱۶ دفتر جلد ۱۱۶ سر دفتر
تحت شماره ۷۹۹۳۳ دفتر اسناد رسمی شماره ۱۱
تاریخ ۲۵/۰۵/۸۹ ثبت شده است.
حوزه ثبتی مریخی

این برگه فقط اختصاص به مصروف
در دفتر اسناد رسمی ۱۸۰۰
و بدون مهر و جست دفتر قائم مذکور
قائد هر گونه اعتبار است.

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کد (۱۹) اختصاصی (۸۴-۱) ت

محل امضای دفتر کار و مهر دفتر خانه

جمع کل ۵۰۸۰۰۰۰۰۰ ریال

دفتر اسناد رسمی شماره ۱۸۰ حوزه ثبتی مریخی

تذکر : تبصره ۳ ماده ۳۴ قانون اصلاح قانون ثبت - در کلیه اسناد رسمی بایستی افاتگاه، متاعین بطور واضح در سند قید شود.

افاتگاه متاعین همان است که در سند قید شده و مادی که تغییر افاتگاه خود را قبل از صدور اجراییه بدفترخانه و قبل از ابلاغ به اجرا با نشانی صحیح و ذکر شماره بلاك محل افات اقم از خانه و مهاتخانه و غیره که بزران اجراییه را به آنجا ابلاغ کرد اطلاع ندهند کلیه برگها و اظهارهای اجرائی بمحلی که در سند قید شده ابلاغ میشود و متعهد نمی تواند بمقر علم اطلاع بمنتظر گردد.

دفتر اسناد رسمی مکتفد پس از صدور اجراییه مراتب را به آخرین نشانی متعهد از طریق پست سفارشی باو اطلاع دهد و برگ اجراییه را به ضمیمه قبض پست سفارشی جهت ابلاغ اجراییه و عملیات اجرایی به ثبت محل ارسال دارند.

هرگاه محل افات متعهد در سند قید شده و با بجهت دیگر احراز محل افات میسر نباشد ثبت محل موضوع اجراییه را بطور اختصار بکوت در یکی از جراید کثیرالانتشار محل یا نزدیکتر بمحل (که) وارد نمود.

